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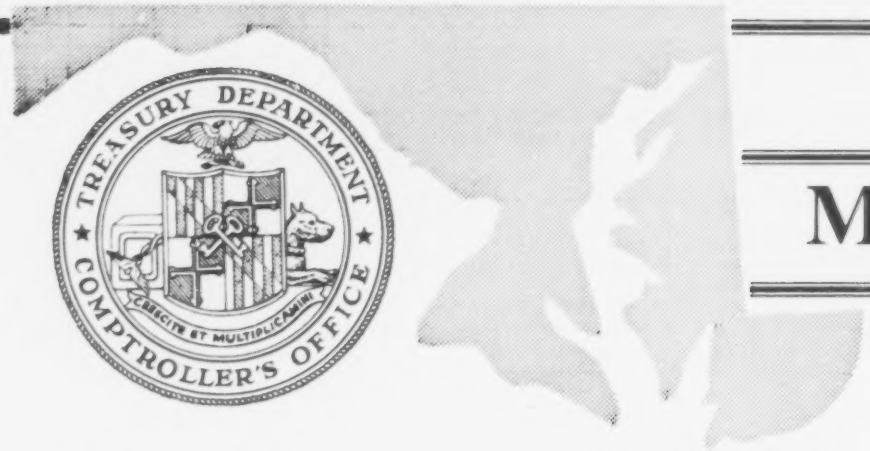

Maryland

COMPTROLLER OF THE TREASURY

Income Tax Division

1985 Summary Report

State of Maryland
Comptroller of the Treasury
Income Tax Division

This Summary Report is a complete statistical analysis of Maryland Individual Income Tax Returns filed for the Calendar Year 1985. It covers 1,949,570 Resident Individual Returns and 34,734 Non-Resident Individual Returns filed for Calendar Year 1985 which were received during the State's Fiscal Year ended June 30, 1986. The Report represents a complete tabulation of each return and is not a mere sampling. This is the eighteenth such report issued. In many of the schedules included in this report the totals may vary to the extent of the rounding of figures to the nearest dollar.

LOUIS L. GOLDSTEIN
COMPTROLLER

J. BASIL WISNER
CHIEF DEPUTY COMPTROLLER

GEORGE H. SPRIGGS, JR.
DIRECTOR, INCOME TAX DIVISION

TABLE OF CONTENTS

		PAGE
I.	INTRODUCTION	1
II.	STATEWIDE STATISTICAL TABLES –BY COUNTY & BY INCOME CLASS	5
III.	INCOME, STATE AND LOCAL TAX –BY COUNTY & BY INCOME CLASS	17
IV.	TOTAL TAX, CITIES AND TOWNS	43

Income Tax Division

I.

INTRODUCTION

1985 Summary Report

TAX RATES

The graduated income tax rates which have been in effect for the years 1967 thru 1985 are as follows:

2 percent on the 1st $1,000 of net taxable income,
3 percent on the 2nd $1,000 of net taxable income,
4 percent on the 3rd $1,000 of net taxable income, and
5 percent on all net taxable income in excess of $3,000.

The effective tax rate for all individual returns filed for 1985 taking into account tax credits ($13,023,848 for income tax paid to other states and $58,434 for personal property taxes) was 4.62 percent. This compares with the effective rate of 4.61 percent for the calendar year 1984.

GROSS INCOME AND NET TAXABLE INCOME

In this statement there is included 1,743,474 individual returns which had net taxable income and on which a tax was payable. It does not include 240,830 individual returns which, although having a Maryland gross income, because of deductions and exemptions, had no net taxable income and thus paid no tax.

Total Federal adjusted gross income			$50,006,015,053
Modifications:	Additions	$1,293,640,214	
	Subtractions	2,910,983,146	1,617,342,932
Maryland Gross Income			$48,388,672,121
Less:	Total taxpayer deductions		8,393,348,587
Net Income			$39,995,323,534
Less:	Total personal exemptions		3,223,479,087
Net Taxable Income			$36,771,844,447

The modifications are the items of income that must be added to or subtracted from the Federal adjusted gross income to develop the Maryland adjusted gross income as provided in the Maryland law. Net modifications reduce the Federal base by 3.2 percent leaving 96.8 percent of the Federal adjusted gross income as the base for Maryland.

Taxpayers' deductions, which totaled $8,393,348,587, represent 17.3 percent of the Maryland gross income. Personal exemptions totaled $3,223,479,087 or 6.7 percent of the Maryland gross income.

After deductions and personal exemptions the net taxable income was $36,771,844,447 or 76.0 percent of the Maryland gross income. Average tax per return was $1,457.93.

DEDUCTIONS-MANNER OF CLAIMING

	Number of Returns	Percent of Total
Taxpayers using the Tax Table, where the Standard Deduction has been allowed	743,194	38%
Taxpayers using Form 502 and claiming the Standard Deduction	322,576	16%
Taxpayers using Form 502 and itemizing deductions	918,534	46%
Total	1,984,304	100%

GROWTH-RESIDENT INDIVIDUAL RETURNS FILED

For the calendar year 1985 resident individual income tax returns filed totaled 1,949,570. This was an increase of 2.5 percent over the calendar year 1984.

TAX COLLECTION SOURCES-REFUNDS-NET RECEIPTS (CALENDAR YEAR)

	Employer Withholding	Estimated Tax Paid	Tax Balance Paid	Total Gross Receipts	Amount Refunds	Net Receipts
Total	$2,447,699,773	$381,648,013	$169,747,511	$2,999,095,297	$423,528,733	$2,575,566,564
Percent of Gross Receipts	81.61%	12.73%	5.66%	100%	14.12%	85.88%

NET TAXABLE INCOME-STATE AND LOCAL INCOME TAX

Individuals	Net Taxable Income	Net State Tax	Local Tax	Total State & Local Tax
Residents	$36,579,813,835	$1,691,997,192	$841,464,518	$2,533,461,710
Nonresidents	192,030,612	8,398,987	-(*)	8,398,987
Total	$36,771,844,447	1,700,396,179	841,464,518	2,541,860,697

(*) Nonresidents are not subject to the local income tax.

FILING STATUS

	Number of Returns	Percent of Total
Single Taxpayers	1,076,715	54%
Joint returns of husband and wife	435,587	22%
Combined Separate returns of husband and wife	418,275	21%
Married taxpayers filing separate returns	53,727	3%
Total	1,984,304	100%

LOCAL INCOME TAX

Under the law the 23 Counties and Baltimore City are authorized to impose a local income tax as a percentage of the State income tax. The local income tax is imposed by ordinance or resolution of the County Councils and County Commissioners of the various counties and by the Mayor and City Council of Baltimore City. The local income tax rates so imposed are certified to the Comptroller and he administers the local income tax and makes periodic distributions to them of their share.

For the calendar year 1984 Baltimore City and 19 Counties imposed the maximum 50 percent local income tax rate. Local income tax rates of the other 4 Counties were: Calvert 20 percent, Queen Anne's 45 percent, Talbot 35 percent and Worcester 20 percent.

	1985	1984	Increase	Pct. of Increase
Local Income Tax Payable	$841,464,518	$779,990,898	$61,473,620	7.88%

Income Tax Division

II.

STATEWIDE TABLES

1985 Summary Report

Maryland Gross Income

SUBDIVISION	TAXABLE RETURNS FILED	FEDERAL ADJUSTED GROSS INCOME	MODIFICATIONS ADDITIONS	MODIFICATIONS SUBTRACTIONS	MARYLAND GROSS INCOME
Allegany County	24,056	$ 534,017,466	$ 11,375,650	$ 24,700,520	$ 520,692,596
Anne Arundel County	154,925	4,623,186,530	107,604,042	231,747,915	4,499,042,657
Baltimore County	285,500	8,358,322,768	229,741,535	346,305,690	8,241,758,613
Baltimore City	257,892	5,377,993,295	110,635,178	224,153,146	5,264,475,327
Calvert County	15,918	456,666,890	9,698,583	20,878,886	445,486,587
Caroline County	8,612	175,119,354	3,511,291	6,437,783	172,192,862
Carroll County	42,240	1,177,011,036	27,298,447	39,837,832	1,164,471,651
Cecil County	22,015	550,629,837	11,236,783	28,844,726	533,021,894
Charles County	31,263	889,135,362	18,028,801	45,077,076	862,087,087
Dorchester County	11,082	219,402,541	4,620,790	8,190,524	215,832,807
Frederick County	49,959	1,364,894,681	30,403,845	61,459,700	1,333,838,826
Garrett County	7,702	158,835,110	2,880,197	6,175,975	155,539,332
Harford County	57,764	1,622,014,403	32,335,846	74,328,459	1,580,021,790
Howard County	61,368	2,175,979,609	51,466,404	107,273,709	2,120,172,304
Kent County	5,940	135,394,768	4,719,901	7,833,951	132,280,718
Montgomery County	286,044	10,972,803,638	393,724,369	739,565,355	10,626,962,652
Prince George's County	276,538	7,512,628,932	135,380,259	433,005,882	7,215,003,309
Queen Anne's County	10,663	286,425,065	8,350,643	11,990,623	282,785,085
St. Mary's County	21,049	538,611,405	10,847,603	36,701,703	512,757,305
Somerset County	6,190	110,769,542	2,438,627	4,138,401	109,069,768
Talbot County	11,653	336,648,463	17,428,209	20,717,977	333,358,695
Washington County	41,051	954,835,612	19,105,602	39,571,438	934,369,776
Wicomico County	25,622	584,074,223	14,308,031	26,224,713	572,157,541
Worcester County	14,845	317,225,463	10,636,293	15,029,788	312,831,968
Non-Residents	13,583	573,389,060	25,863,285	350,791,374	248,460,971
	1,743,474	$50,006,015,053	$1,293,640,214	$2,910,983,146	$48,388,672,121

Net Taxable Income

SUBDIVISION	TAXABLE RETURNS FILED	MARYLAND GROSS INCOME	DEDUCTIONS	EXEMPTIONS NUMBER	EXEMPTIONS AMOUNT	NET TAXABLE INCOME
Allegany County	24,056	$ 520,692,596	$ 75,503,112	61,213	$ 48,308,991	$ 396,880,493
Anne Arundel County	154,925	4,499,042,657	811,770,986	367,268	288,266,808	3,399,004,863
Baltimore County	285,500	8,241,758,613	1,317,718,806	655,582	518,235,739	6,405,804,068
Baltimore City	257,892	5,264,475,327	817,568,248	594,832	472,634,370	3,974,272,709
Calvert County	15,918	445,486,587	86,324,192	40,489	31,974,016	327,188,379
Caroline County	8,612	172,192,862	25,708,153	21,543	17,040,976	129,443,733
Carroll County	42,240	1,164,471,651	198,302,061	106,521	84,229,076	881,940,514
Cecil County	22,015	533,021,894	83,747,548	56,082	43,964,254	405,310,092
Charles County	31,263	862,087,087	162,638,054	78,995	62,132,597	637,316,436
Dorchester County	11,082	215,832,807	32,578,237	26,467	21,007,485	162,247,085
Frederick County	49,959	1,333,838,826	231,448,831	123,200	96,780,291	1,005,609,704
Garrett County	7,702	155,539,332	23,772,258	20,537	16,175,177	115,591,897
Harford County	57,764	1,580,021,790	267,314,610	143,659	113,145,123	1,199,562,057
Howard County	61,368	2,120,172,304	402,181,868	146,895	114,279,603	1,603,710,833
Kent County	5,940	132,280,718	20,483,385	14,235	11,197,117	100,600,216
Montgomery County	286,044	10,626,962,652	1,963,216,851	658,276	511,017,903	8,152,727,898
Prince George's County	276,538	7,215,003,309	1,355,338,792	640,428	500,492,113	5,359,172,404
Queen Anne's County	10,663	282,785,085	51,413,188	26,267	20,788,605	210,583,292
St. Mary's County	21,049	512,757,305	88,847,336	52,723	41,187,912	382,722,057
Somerset	6,190	109,069,768	16,773,473	15,301	12,142,267	80,154,028
Talbot County	11,653	333,358,695	52,264,313	27,727	21,849,040	259,245,342
Washington County	41,051	934,369,776	137,015,848	98,577	77,666,361	719,687,567
Wicomico County	25,622	572,157,541	90,368,435	61,353	48,183,903	433,605,203
Worcester County	14,845	312,831,968	48,990,624	33,577	26,408,379	237,432,965
Non-Resident	13,583	248,460,971	32,059,378	30,747	24,370,981	192,030,612
	1,743,474	$48,388,672,121	$8,393,348,587	4,102,494	$3,223,479,087	$36,771,844,447

Net State Tax

SUBDIVISION	TAXABLE RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX*	LOCAL TAX	TOTAL STATE AND LOCAL TAX	LOCAL TAX RATE
Allegany County	24,056	$ 396,880,493	$ 18,072,435	$ 9,055,377	$ 27,127,812	50%
Anne Arundel County	154,925	3,399,004,863	158,296,296	79,319,615	237,615,911	50%
Baltimore County	285,500	6,405,804,068	298,658,703	149,467,970	448,126,673	50%
Baltimore City	257,892	3,974,272,709	181,244,641	90,744,133	271,988,774	50%
Calvert County	15,918	327,188,379	15,164,387	3,038,175	18,202,562	20%
Caroline County	8,612	129,443,733	5,198,678	2,912,154	8,110,832	50%
Carroll County	42,240	881,940,514	40,768,315	20,404,543	61,172,858	50%
Cecil County	22,015	405,310,092	13,218,957	9,320,707	22,539,664	50%
Charles County	31,263	637,316,436	29,549,431	14,789,115	44,338,546	50%
Dorchester County	11,082	162,247,085	7,040,515	3,644,531	10,685,046	50%
Frederick County	49,959	1,005,609,704	46,499,622	23,271,122	69,770,744	50%
Garrett County	7,702	115,591,897	5,212,260	2,612,864	7,825,124	50%
Harford County	57,764	1,199,562,057	55,301,836	27,840,598	83,142,434	50%
Howard County	61,368	1,603,710,833	75,519,681	37,813,598	113,333,279	50%
Kent County	5,940	100,600,216	4,164,895	2,298,420	6,463,315	50%
Montgomery County	286,044	8,152,727,898	384,805,758	192,931,458	577,737,216	50%
Prince George's County	276,538	5,359,172,404	248,338,476	124,271,301	372,609,777	50%
Queen Anne's County	10,663	210,583,292	9,463,367	4,378,396	13,841,763	45%
St. Mary's County	21,049	382,722,057	17,617,952	8,814,519	26,432,471	50%
Somerset County	6,190	80,154,028	3,524,083	1,778,115	5,302,198	50%
Talbot County	11,653	259,245,342	11,903,713	4,235,303	16,139,016	35%
Washington County	41,051	719,687,567	32,916,779	16,476,739	49,393,518	50%
Wicomico County	25,622	433,605,203	18,982,776	9,885,939	28,868,715	50%
Worcester County	14,845	237,432,965	10,533,636	2,159,826	12,693,462	20%
Non-Residents	13,583	192,030,612	8,398,987	-	8,398,987	-
	1,743,474	$36,771,844,447	$1,700,396,179	$841,464,518	$2,541,860,697	

*Net Tax after out of state and personal property tax credits. Includes unpaid tax balance.

Adjusted Gross Income Classes

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	MARYLAND ADJUSTED GROSS INCOME	TOTAL DEDUCTIONS	EXEMPTIONS NUMBER	EXEMPTIONS AMOUNT	NET TAXABLE INCOME
Non-Taxable Returns	240,830	$ 176,540,843	$ 298,987,724	412,689	$ 325,370,004	$ None
Under $ 1,000	2,411	1,657,414	224,884	3,110	661,402	771,128
$ 1,000 - 1,999	8,239	12,677,200	1,747,303	10,904	4,689,150	6,240,747
2,000 - 2,999	12,059	30,360,951	4,327,543	18,269	10,062,353	15,971,055
3,000 - 3,999	40,481	147,274,707	20,943,959	54,496	39,393,600	86,937,148
4,000 - 4,999	58,354	262,470,580	38,796,550	81,611	61,433,340	162,240,690
5,000 - 5,999	56,709	311,918,103	48,443,245	87,414	66,524,596	196,950,262
6,000 - 6,999	55,878	363,144,850	58,730,675	94,140	72,145,474	232,268,701
7,000 - 7,999	55,997	419,939,154	70,490,573	99,980	77,175,265	272,273,316
8,000 - 8,999	56,186	477,456,700	81,518,867	103,818	80,408,539	315,529,294
9,000 - 9,999	54,045	513,309,300	87,681,262	101,730	78,984,771	346,643,267
10,000 - 14,999	248,601	3,097,544,824	522,767,822	491,825	384,613,136	2,190,163,866
15,000 - 19,999	204,864	3,562,430,908	580,492,903	432,334	340,425,928	2,641,512,077
20,000 - 29,999	305,986	7,575,552,931	1,317,191,924	737,904	584,536,054	5,673,824,953
30,000 - 39,999	222,415	7,714,357,179	1,409,926,603	627,787	499,549,606	5,804,880,970
40,000 - 49,999	145,871	6,509,593,646	1,213,076,907	451,772	360,148,443	4,936,368,296
50,000 - 74,999	154,555	9,206,548,204	1,693,179,931	500,585	399,377,962	7,113,990,311
75,000 - 99,999	34,893	2,957,541,959	524,946,176	115,722	92,322,123	2,340,273,660
100,000 - 149,999	15,721	1,863,343,921	318,046,625	53,692	42,811,387	1,502,485,909
150,000 - 199,999	4,546	777,956,069	123,202,674	15,918	12,676,522	642,076,873
200,000 and over	5,663	2,583,593,521	277,612,161	19,483	15,539,436	2,290,441,924
Taxable Returns	1,743,474	$48,388,672,121	$8,393,348,587	4,102,494	$3,223,479,087	$36,771,844,447
Non-Taxable Returns	240,830	176,540,843	298,987,724	412,689	325,370,004	None
	1,984,304	$48,565,212,964	$8,692,336,311	4,515,183	$3,548,849,091	$36,771,844,447

Net State/Local Tax – By Adjusted Gross Income Classes

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX*	LOCAL TAX	TOTAL STATE AND LOCAL TAX
Non-Taxable Returns	240,830	$ None	$ None	$ None	$ None
Under $ 1,000	2,411	771,128	21,544	10,962	32,506
$ 1,000 - 1,999	8,239	6,240,747	131,456	61,527	192,983
2,000 - 2,999	12,059	15,971,055	376,344	172,317	548,661
3,000 - 3,999	40,481	86,937,148	2,350,174	1,141,496	3,491,670
4,000 - 4,999	58,354	162,240,690	4,875,604	2,379,183	7,254,787
5,000 - 5,999	56,709	196,950,262	6,585,803	3,213,235	9,799,038
6,000 - 6,999	55,878	232,268,701	8,344,385	4,073,163	12,417,548
7,000 - 7,999	55,997	272,273,316	10,280,196	5,019,924	15,300,120
8,000 - 8,999	56,186	315,529,294	12,374,581	6,049,924	18,424,505
9,000 - 9,999	54,045	346,643,267	14,006,346	6,841,909	20,848,255
10,000 - 14,999	248,601	2,190,163,866	93,656,345	45,962,210	139,618,555
15,000 - 19,999	204,864	2,641,512,077	118,225,420	58,253,315	176,478,735
20,000 - 29,999	305,986	5,673,824,953	260,014,863	128,665,397	388,680,260
30,000 - 39,999	222,415	5,804,880,970	269,346,180	133,967,601	403,313,781
40,000 - 49,999	145,871	4,936,368,296	231,459,304	115,107,891	346,567,195
50,000 - 74,999	154,555	7,113,990,311	338,870,562	168,366,527	507,237,089
75,000 - 99,999	34,893	2,340,273,660	113,081,709	56,133,684	169,215,393
100,000 - 149,999	15,721	1,502,485,909	72,966,948	36,200,746	109,167,694
150,000 - 199,999	4,546	642,076,873	31,348,321	15,559,215	46,907,536
200,000 and over	5,663	2,290,441,924	112,080,094	54,284,292	166,364,386
	1,984,304	$36,771,844,447	$1,700,396,179	$841,464,518	$2,541,860,697

*Net Tax after out-of-state and personal property tax credits. Includes unpaid tax balances.

Non – Taxable Returns – With Selected Data

SUBDIVISION	NON-TAXABLE RETURN	FEDERAL ADJUSTED GROSS INCOME	MODIFICATIONS ADDITIONS	MODIFICATIONS SUBTRACTIONS	MARYLAND GROSS INCOME
Allegany County	4,040	$ 6,395,990	$ 96,751	$ 3,944,943	$ 2,547,798
Anne Arundel County	19,119	51,218,447	1,006,804	34,005,581	18,219,670
Baltimore County	32,096	56,356,809	2,191,896	27,446,890	31,101,815
Baltimore City	44,292	43,714,022	1,072,132	21,137,393	23,648,761
Calvert County	2,016	4,195,394	138,072	2,333,728	1,999,738
Caroline County	1,400	1,395,684	25,329	593,113	827,900
Carroll County	4,557	7,771,730	231,754	4,055,424	3,948,060
Cecil County	3,079	4,919,306	82,593	2,775,470	2,226,429
Charles County	4,571	9,918,992	173,167	8,088,634	2,003,525
Dorchester County	2,315	1,305,015	13,473	566,322	752,166
Frederick County	5,765	11,909,118	325,784	7,168,122	5,066,780
Garrett County	1,501	1,453,835	36,584	674,885	815,534
Harford County	7,555	17,117,123	342,109	11,268,395	6,190,837
Howard County	6,090	15,363,402	592,338	10,235,603	5,720,137
Kent County	1,024	1,963,115	50,790	1,156,990	856,915
Montgomery County	29,297	118,593,457	4,803,864	72,307,722	51,089,599
Prince George's County	31,646	78,042,091	1,038,167	49,380,235	29,700,023
Queen Anne's County	1,698	74,808	333,835	1,147,138	(738,495)
St. Mary's County	3,193	10,313,593	229,441	7,350,466	3,192,568
Somerset County	1,471	1,049,972	8,550	332,315	726,207
Talbot County	1,613	1,105,093	743,617	2,074,406	(225,696)
Washington County	5,643	7,753,035	136,161	4,332,279	3,556,917
Wicomico County	3,598	4,315,300	107,966	1,739,513	2,683,753
Worcester County	2,100	3,319,325	78,133	1,427,325	1,970,133
Non-Residents	21,151	510,860,142	8,345,222	540,545,595	(21,340,231)
	240,830	$970,424,798	$22,204,532	$816,088,487	$176,540,843

Numbers of Returns Filed – Net Taxable Income

SUBDIVISION	TAXABLE RETURNS	NET TAXABLE INCOME	NON-TAXABLE RETURNS	TOTAL RETURNS	TOTAL NET TAXABLE INCOME
Allegany County	24,056	$ 396,880,493	4,040	28,096	$ 396,880,493
Anne Arundel County	154,925	3,399,004,863	19,119	174,044	3,399,004,863
Baltimore County	285,500	6,405,804,068	32,096	317,596	6,405,804,068
Baltimore City	257,892	3,974,272,709	44,292	302,184	3,974,272,709
Calvert County	15,918	327,188,379	2,016	17,934	327,188,379
Caroline County	8,612	129,443,733	1,400	10,012	129,443,733
Carroll County	42,240	881,940,514	4,557	46,797	881,940,514
Cecil County	22,015	405,310,092	3,079	25,094	405,310,092
Charles County	31,263	637,316,436	4,571	35,834	637,316,436
Dorchester County	11,082	162,247,085	2,315	13,397	162,247,085
Frederick County	49,959	1,005,609,704	5,765	55,724	1,005,609,704
Garrett County	7,702	115,591,897	1,501	9,203	115,591,897
Harford County	57,764	1,199,562,057	7,555	65,319	1,199,562,057
Howard County	61,368	1,603,710,833	6,090	67,458	1,603,710,833
Kent County	5,940	100,600,216	1,024	6,964	100,600,216
Montgomery County	286,044	8,152,727,898	29,297	315,341	8,152,727,898
Prince George's Co.	276,538	5,359,172,404	31,646	308,184	5,359,172,404
Queen Anne's County	10,663	210,583,292	1,698	12,361	210,583,292
St. Mary's County	21,049	382,722,057	3,193	24,242	382,722,057
Somerset County	6,190	80,154,028	1,471	7,661	80,154,028
Talbot County	11,653	259,245,342	1,613	13,266	259,245,342
Washington County	41,051	719,687,567	5,643	46,694	719,687,567
Wicomico County	25,622	433,605,203	3,598	29,220	433,605,203
Worcester County	14,845	237,432,965	2,100	16,945	237,432,965
Total-Residents	1,729,891	$36,579,813,835	219,679	1,949,570	$36,579,813,835
Non-Residents	13,583	192,030,612	21,151	34,734	192,030,612
Total-All Returns	1,743,474	$36,771,844,447	240,830	1,984,304	$36,771,844,447

Summary of Refunds

	NUMBER RETURNS FILED	NUMBER REFUNDS ISSUED*	TOTAL AMOUNT REFUNDS
Allegany County	28,096	19,055	$ 4,248,958.85
Anne Arundel County	174,044	126,134	40,916,414.49
Baltimore County	317,596	218,138	66,154,176.10
Baltimore City	302,184	221,909	46,220,005.82
Calvert County	17,934	13,969	6,034,859.16
Caroline County	10,012	6,235	1,221,491.63
Carroll County	46,797	33,504	10,180,208.27
Cecil County	25,094	14,287	3,026,072.96
Charles County	35,834	26,511	8,601,412.68
Dorchester County	13,397	9,090	1,673,968.68
Frederick County	55,724	39,649	11,602,406.83
Garrett County	9,203	6,036	1,359,348.76
Harford County	65,319	47,139	13,933,387.30
Howard County	67,458	47,498	20,018,546.95
Kent County	6,964	3,804	746,030.88
Montgomery County	315,341	190,470	84,155,974.73
Prince George's County	308,184	217,889	69,500,875.80
Queen Anne's County	12,361	8,136	2,368,005.14
St Mary's County	24,242	16,975	4,782,551.60
Somerset County	7,661	4,963	895,671.39
Talbot County	13,266	7,818	1,992,923.92
Washington County	46,694	32,654	7,137,630.17
Wicomico County	29,220	19,506	4,396,870.54
Worcester County	16,945	10,837	2,371,415.69
Non-Residents	34,734	29,048	9,989,524.29
	1,984,304	1,371,254	$423,528,732.63

*This report constitutes a summary of original refunds only.

Selected Tax Credits

SUBDIVISION	GROSS STATE INCOME TAX	NUMBER RETURNS FILED	OUT-OF-STATE INCOME TAX*	NUMBER RETURNS FILED	PERSONAL PROPERTY TAX**	NET STATE INCOME TAX
Allegany County	$ 18,102,742	109	$ 22,284	7	$ 8,023	$ 18,072,435
Anne Arundel Co.	158,632,920	530	334,602	11	2,022	158,296,296
Baltimore County	299,306,108	1,088	635,630	27	11,775	298,658,703
Baltimore City	181,480,849	575	231,900	22	4,308	181,244,641
Calvert County	15,185,676	51	20,480	6	809	15,164,387
Caroline County	5,824,700	1,084	625,047	3	975	5,198,678
Carroll County	40,804,120	126	35,668	2	137	40,768,315
Cecil County	18,622,244	7,186	5,400,868	12	2,419	13,218,957
Charles County	29,577,999	86	28,477	3	91	29,549,431
Dorchester County	7,289,019	411	248,155	2	349	7,040,515
Frederick County	46,540,352	132	40,294	3	436	46,499,622
Garrett County	5,220,330	34	7,792	2	278	5,212,260
Harford County	55,668,886	566	366,987	3	63	55,301,836
Howard County	75,621,266	249	100,357	5	1,228	75,519,681
Kent County	4,597,225	648	432,323	1	7	4,164,895
Montgomery County	387,044,773	2,168	2,232,873	28	6,142	384,805,758
Prince George's Co.	248,539,095	644	195,338	19	5,281	248,338,476
Queen Anne's County	9,729,611	462	264,311	3	1,933	9,463,367
St. Mary's County	17,629,900	44	11,676	2	272	17,617,952
Somerset County	3,556,121	103	32,026	2	12	3,524,083
Talbot County	12,100,082	171	196,143	4	226	11,903,713
Washington County	32,948,070	126	27,575	12	3,716	32,916,779
Wicomico County	19,774,266	1,465	789,376	5	2,114	18,982,776
Worcester County	10,794,665	650	260,875	3	154	10,533,636
Non-Residents	8,887,442	351	482,791	11	5,664	8,398,987
Totals	$1,713,478,461	19,059	$13,023,848	198	$ 58,434	$1,700,396,179

* Out-of-State Income Tax Credit – Taxpayers under the law are allowed a credit against the Maryland income tax for income taxes paid to another State on such part of their net income as is properly subject to taxation in such other state; the amount of tax payable to Maryland is reduced by the amount of income tax paid to the other state, when the other state provides no credit to Maryland residents.

** Personal Property Tax Credit – Under our law a credit is allowed for personal property taxes paid to the State only. The revenue of the subdivision is not affected by this credit as it applies to the State income tax only.

Resident Tax Returns Filed - 1979 - 1985

SUBDIVISION	1979	1980	1981	1982	1983	1984	1985	PCT. INCREASE (DECREASE) 1979-1985
Allegany County	28,304	28,436	28,387	27,966	27,672	28,158	28,096	(.73)%
Anne Arundel Co.	148,877	153,866	156,621	157,979	162,571	169,018	174,044	16.90 %
Baltimore County	296,802	299,942	303,698	304,735	308,054	314,537	317,596	7.01 %
Baltimore City	308,660	309,775	302,610	291,589	290,574	297,147	302,184	(2.10)%
Calvert County	13,049	13,649	14,148	14,667	15,534	16,615	17,934	37.44 %
Caroline County	8,885	8,859	9,097	9,131	9,313	9,796	10,012	12.68 %
Carroll County	37,394	38,470	39,598	40,539	42,523	44,912	46,797	25.15 %
Cecil County	20,982	21,386	22,197	22,420	22,965	24,185	25,094	19.60 %
Charles County	26,556	28,391	29,509	29,917	31,762	33,763	35,834	34.94 %
Dorchester County	12,860	12,731	12,822	12,746	12,808	13,247	13,397	4.18 %
Frederick County	45,671	47,340	48,698	49,259	51,212	53,756	55,724	22.01 %
Garrett County	8,918	8,983	9,060	8,908	8,901	9,024	9,203	3.20 %
Harford County	55,342	56,959	57,798	58,300	60,427	62,914	65,319	18.03 %
Howard County	49,717	52,488	54,610	56,164	59,326	63,459	67,458	35.68 %
Kent County	6,494	6,576	6,435	6,500	6,621	6,820	6,964	7.24 %
Montgomery County	267,981	275,900	279,257	284,182	292,061	306,033	315,341	17.67 %
Pr. George's Co.	284,357	289,361	291,337	290,515	294,517	302,535	308,184	8.38 %
Queen Anne's Co.	10,156	10,462	10,607	10,867	11,349	11,945	12,361	21.71 %
St. Mary's Co.	19,356	20,246	20,542	21,007	21,865	22,827	24,242	25.24 %
Somerset County	7,384	7,154	7,121	7,164	7,304	7,547	7,661	3.75 %
Talbot County	11,784	11,944	12,191	12,433	12,685	13,046	13,266	12.58 %
Washington County	44,632	44,306	44,169	43,890	44,316	45,848	46,694	4.62 %
Wicomico County	25,508	25,878	26,073	26,562	27,196	28,475	29,220	14.55 %
Worcester County	13,628	13,985	14,203	14,603	15,307	16,253	16,945	24.34 %
	1,753,297	1,787,087	1,800,788	1,802,043	1,836,863	1,901,860	1,949,570	11.19 %

Non–Resident Return Statistics

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	AVERAGE STATE TAX
Non Taxable Returns	21,151	$ None	$ None	$ -
Under $ 1,000	69	5,398	260	3.77
$ 1,000 - 1,999	814	374,642	7,553	9.28
2,000 - 2,999	938	1,003,784	22,670	24.17
3,000 - 3,999	979	1,641,211	42,142	43.05
4,000 - 4,999	943	2,177,294	63,809	67.67
5,000 - 5,999	834	2,506,942	79,284	95.06
6,000 - 6,999	754	2,820,351	97,844	129.77
7,000 - 7,999	673	3,023,714	111,368	165.48
8,000 - 8,999	582	3,039,918	116,466	200.11
9,000 - 9,999	530	3,216,146	129,439	244.22
10,000 - 14,999	2,004	16,812,100	708,187	353.39
15,000 - 19,999	1,343	16,855,898	747,889	556.88
20,000 - 29,999	1,601	29,253,100	1,338,958	836.33
30,000 - 39,999	647	17,329,896	801,071	1,238.13
40,000 - 49,999	313	11,287,891	516,148	1,649.04
50,000 - 74,999	258	12,621,033	587,394	2,276.72
75,000 99,999	94	6,866,178	307,755	3,273.99
100,000 and over	207	61,195,116	2,720,750	13,143.72
	34,734	$192,030,612	$8,398,987	$ 241.81

Income Tax Division

III.

LOCAL TABLES

1985 Summary Report

Allegany County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	4,040	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	35	9,633	1,322	662	1,984	56.69
$ 1,000 - 1,999	116	83,362	1,694	868	2,562	22.09
2,000 - 2,999	223	269,904	6,206	3,139	9,345	41.91
3,000 - 3,999	601	1,227,434	32,922	16,510	49,432	82.25
4,000 - 4,999	905	2,445,680	72,853	36,548	109,401	120.89
5,000 - 5,999	973	3,229,675	105,843	53,123	158,966	163.38
6,000 - 6,999	1,000	3,852,787	134,838	67,523	202,361	202.36
7,000 - 7,999	988	4,517,023	166,175	83,254	249,429	252.46
8,000 - 8,999	1,031	5,485,715	210,499	105,491	315,990	306.49
9,000 - 9,999	976	6,026,631	239,639	119,988	359,627	368.47
10,000 - 14,999	3,877	32,874,302	1,382,588	693,164	2,075,752	535.40
15,000 - 19,999	2,842	35,911,474	1,590,846	795,894	2,386,740	839.81
20,000 - 29,999	4,949	94,010,119	4,305,766	2,158,645	6,464,411	1,306.21
30,000 - 39,999	3,024	82,066,208	3,830,600	1,919,168	5,749,768	1,901.38
40,000 - 49,999	1,391	49,609,870	2,341,856	1,173,635	3,515,491	2,527.31
50,000 - 74,999	815	38,994,982	1,867,259	934,698	2,801,957	3,437.98
75,000 - 99,999	151	10,700,662	521,840	260,921	782,761	5,183.85
100,000 - 149,999	87	8,720,047	424,223	214,163	638,386	7,337.77
150,000 - 199,999	36	5,392,621	265,888	133,194	399,082	11,085.61
200,000 and over	36	11,452,364	569,578	284,789	854,367	23,732.42
TOTALS	28,096	$396,880,493	$18,072,435	$9,055,377	$27,127,812	$ 965.54

Anne Arundel County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	19,119	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	211	59,636	1,371	693	2,064	9.78
$ 1,000 - 1,999	680	518,599	11,155	5,595	16,750	24.63
2,000 - 2,999	988	1,319,413	31,551	15,798	47,349	47.92
3,000 - 3,999	3,364	7,347,593	200,262	100,225	300,487	89.32
4,000 - 4,999	4,623	13,127,101	397,962	199,238	597,200	129.18
5,000 - 5,999	4,568	16,183,669	546,186	273,597	819,783	179.46
6,000 - 6,999	4,580	19,356,065	701,524	351,563	1,053,087	229.93
7,000 - 7,999	4,483	22,146,580	842,641	421,784	1,264,425	282.05
8,000 - 8,999	4,549	25,945,663	1,026,506	513,680	1,540,186	338.58
9,000 - 9,999	4,288	27,830,732	1,132,353	566,884	1,699,237	396.28
10,000 - 14,999	19,756	175,269,204	7,535,113	3,770,847	11,305,960	572.28
15,000 - 19,999	16,448	212,499,828	9,554,663	4,780,956	14,335,619	871.57
20,000 - 29,999	26,376	488,237,839	22,531,064	11,273,332	33,804,396	1,281.63
30,000 - 39,999	22,058	571,761,042	26,751,929	13,388,196	40,140,125	1,819.75
40,000 - 49,999	16,149	544,134,107	25,694,937	12,865,307	38,560,244	2,387.78
50,000 - 74,999	16,604	758,233,668	36,263,906	18,158,153	54,422,059	3,277.65
75,000 - 99,999	3,275	215,590,451	10,445,320	5,234,030	15,679,350	4,787.59
100,000 - 149,999	1,205	114,079,565	5,560,898	2,797,348	8,358,246	6,936.30
150,000 - 199,999	356	49,930,914	2,447,635	1,232,932	3,680,567	10,338.67
200,000 and over	364	135,433,194	6,619,320	3,369,457	9,988,777	27,441.70
TOTALS	174,044	$3,399,004,863	$158,296,296	$79,319,615	$ 237,615,911	$ 1,365.26

Baltimore County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	32,096	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	255	79,122	2,080	1,188	3,268	12.82
$ 1,000 - 1,999	847	667,786	13,901	7,012	20,913	24.69
2,000 - 2,999	1,369	1,781,982	41,519	20,951	62,470	45.63
3,000 - 3,999	5,687	12,421,525	336,377	168,536	504,913	88.78
4,000 - 4,999	8,747	24,669,397	743,848	372,572	1,116,420	127.63
5,000 - 5,999	8,517	29,723,399	996,485	499,045	1,495,530	175.59
6,000 - 6,999	8,321	34,708,874	1,250,938	626,585	1,877,523	225.64
7,000 - 7,999	8,451	41,093,046	1,553,973	778,569	2,332,542	276.01
8,000 - 8,999	8,649	48,385,805	1,898,200	950,817	2,849,017	329.40
9,000 - 9,999	8,383	53,703,496	2,172,461	1,087,153	3,259,614	388.84
10,000 - 14,999	38,986	347,191,539	14,884,793	7,447,278	22,332,071	572.82
15,000 - 19,999	33,936	446,482,355	20,065,601	10,041,020	30,106,621	887.16
20,000 - 29,999	53,187	1,008,124,001	46,506,563	23,279,989	69,786,552	1,312.10
30,000 - 39,999	40,962	1,095,122,463	51,239,420	25,665,592	76,905,012	1,877.47
40,000 - 49,999	25,691	891,461,674	42,088,095	21,078,571	63,166,666	2,458.71
50,000 - 74,999	23,240	1,088,734,638	52,060,979	26,079,704	78,140,683	3,362.34
75,000 - 99,999	5,031	346,212,847	16,793,106	8,419,510	25,212,616	5,011.45
100,000 - 149,999	3,012	294,263,387	14,369,296	7,218,070	21,587,366	7,167.12
150,000 - 199,999	945	136,813,655	6,714,773	3,377,326	10,092,099	10,679.47
200,000 and over	1,284	504,163,077	24,926,295	12,348,482	37,274,777	29,030.20
TOTALS	317,596	$6,405,804,068	$298,658,703	$149,467,970	$448,126,673	$ 1,411.00

Baltimore City

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	44,292	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	210	55,417	900	712	1,612	7.68
$ 1,000 - 1,999	795	521,029	10,794	5,410	16,204	20.38
2,000 - 2,999	1,366	1,564,188	35,743	17,985	53,728	39.33
3,000 - 3,999	7,095	13,986,565	370,872	185,620	556,492	78.43
4,000 - 4,999	11,065	28,741,399	846,025	423,327	1,269,352	114.72
5,000 - 5,999	11,273	37,021,736	1,213,695	607,313	1,821,008	161.54
6,000 - 6,999	11,618	46,257,008	1,640,146	820,410	2,460,556	211.79
7,000 - 7,999	11,892	55,841,845	2,090,849	1,045,697	3,136,546	263.75
8,000 - 8,999	11,484	62,647,000	2,445,100	1,223,053	3,668,153	319.41
9,000 - 9,999	11,177	70,303,376	2,837,385	1,419,344	4,256,729	380.85
10,000 - 14,999	50,018	437,974,765	18,802,426	9,405,559	28,207,985	563.96
15,000 - 19,999	36,614	470,659,604	21,180,726	10,596,750	31,777,476	867.91
20,000 - 29,999	45,216	848,122,568	39,178,938	19,610,063	58,789,001	1,300.18
30,000 - 39,999	24,653	658,813,962	30,839,411	15,447,108	46,286,519	1,877.52
40,000 - 49,999	11,611	404,907,868	19,117,094	9,573,412	28,690,506	2,470.98
50,000 - 74,999	8,162	381,912,896	18,275,413	9,153,157	27,428,570	3,360.52
75,000 - 99,999	1,724	118,749,987	5,761,144	2,889,696	8,650,840	5,017.89
100,000 - 149,999	1,044	102,309,237	5,000,180	2,509,979	7,510,159	7,193.64
150,000 - 199,999	394	55,861,576	2,746,230	1,379,500	4,125,730	10,471.40
200,000 and over	481	178,020,683	8,851,570	4,430,038	13,281,608	27,612.49
TOTALS	302,184	$3,974,272,709	$181,244,641	$90,744,133	$271,988,774	$ 900.08

Calvert County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	20% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	2,016	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	18	6,506	1,087	218	1,305	72.50
$ 1,000 - 1,999	51	39,301	814	165	979	19.20
2,000 - 2,999	73	99,635	2,337	475	2,812	38.52
3,000 - 3,999	298	633,821	17,122	3,437	20,559	68.99
4,000 - 4,999	443	1,239,636	37,254	7,451	44,705	100.91
5,000 - 5,999	471	1,642,534	55,010	11,016	66,026	140.18
6,000 - 6,999	447	1,825,620	65,780	13,156	78,936	176.59
7,000 - 7,999	498	2,414,424	91,555	18,308	109,863	220.61
8,000 - 8,999	479	2,638,008	102,946	20,668	123,614	258.07
9,000 - 9,999	489	3,138,436	127,444	25,489	152,933	312.75
10,000 - 14,999	2,183	19,023,735	815,860	163,240	979,100	448.51
15,000 - 19,999	1,754	22,005,214	983,942	197,147	1,181,089	673.37
20,000 - 29,999	2,532	45,360,762	2,082,578	417,007	2,499,585	987.20
30,000 - 39,999	2,293	57,840,342	2,701,756	540,986	3,242,742	1,414.19
40,000 - 49,999	1,694	55,682,354	2,629,369	526,168	3,155,537	1,862.77
50,000 - 74,999	1,799	80,579,391	3,842,454	770,886	4,613,340	2,564.39
75,000 - 99,999	278	17,894,876	864,031	173,382	1,037,413	3,731.70
100,000 - 149,999	83	7,651,512	372,693	74,905	447,598	5,392.75
150,000 - 199,999	17	2,457,418	121,191	24,238	145,429	8,554.65
200,000 and over	18	5,014,854	249,164	49,833	298,997	16,610.94
TOTALS	17,934	$327,188,379	$15,164,387	$3,038,175	$18,202,562	$ 1,014.98

Caroline County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	1,400	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	7	2,894	58	29	87	12.43
$ 1,000 - 1,999	25	18,654	390	195	585	23.40
2,000 - 2,999	42	49,320	1,095	560	1,655	39.40
3,000 - 3,999	194	411,663	10,625	5,525	16,150	83.25
4,000 - 4,999	351	933,251	27,175	13,893	41,068	117.00
5,000 - 5,999	340	1,137,449	36,715	18,734	55,449	163.09
6,000 - 6,999	360	1,438,079	49,789	25,482	75,271	209.09
7,000 - 7,999	339	1,584,941	56,774	29,429	86,203	254.29
8,000 - 8,999	416	2,266,121	84,032	43,875	127,907	307.47
9,000 - 9,999	380	2,377,659	92,805	47,667	140,472	369.66
10,000 - 14,999	1,667	14,224,686	574,708	300,966	875,674	525.30
15,000 - 19,999	1,052	13,034,509	529,821	286,632	816,453	776.10
20,000 - 29,999	1,743	32,195,288	1,281,594	729,134	2,010,728	1,153.60
30,000 - 39,999	965	26,102,581	1,024,872	606,074	1,630,946	1,690.10
40,000 - 49,999	420	14,982,981	598,197	352,722	950,919	2,264.09
50,000 - 74,999	241	11,555,583	489,791	276,440	766,231	3,179.38
75,000 - 99,999	42	3,096,145	145,274	75,289	220,563	5,251.50
100,000 - 149,999	18	1,927,824	90,597	47,326	137,923	7,662.39
150,000 - 199,999	4	624,732	30,877	15,438	46,315	11,578.75
200,000 and over	6	1,479,373	73,489	36,744	110,233	18,372.17
TOTALS	10,012	$129,443,733	$5,198,678	$2,912,154	$8,110,832	$ 810.11

Carroll County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	4,557	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	43	13,428	280	139	419	9.74
$ 1,000 - 1,999	121	95,247	1,992	1,005	2,997	24.77
2,000 - 2,999	157	207,141	4,825	2,413	7,238	46.10
3,000 - 3,999	774	1,707,426	46,553	23,294	69,847	90.24
4,000 - 4,999	1,114	3,108,849	93,315	46,804	140,119	125.78
5,000 - 5,999	1,101	3,876,410	130,147	65,288	195,435	177.51
6,000 - 6,999	1,146	4,857,119	175,355	87,662	263,017	229.51
7,000 - 7,999	1,216	5,939,124	224,796	112,734	337,530	277.57
8,000 - 8,999	1,271	7,325,757	287,814	144,279	432,093	339.96
9,000 - 9,999	1,202	7,746,917	313,301	156,693	469,994	391.01
10,000 - 14,999	5,555	48,900,846	2,087,390	1,044,438	3,131,828	563.79
15,000 - 19,999	4,562	58,237,076	2,594,508	1,298,726	3,893,234	853.41
20,000 - 29,999	7,739	141,532,811	6,451,815	3,230,245	9,682,060	1,251.07
30,000 - 39,999	7,000	181,793,211	8,452,901	4,229,402	12,682,303	1,811.76
40,000 - 49,999	4,814	163,881,914	7,721,126	3,862,584	11,583,710	2,406.25
50,000 - 74,999	3,700	170,026,914	8,124,078	4,065,927	12,190,005	3,294.60
75,000 - 99,999	461	31,715,843	1,537,023	770,479	2,307,502	5,005.43
100,000 - 149,999	158	15,932,889	778,784	391,234	1,170,018	7,405.18
150,000 - 199,999	45	6,747,264	333,060	166,530	499,590	11,102.00
200,000 and over	61	28,294,328	1,409,252	704,667	2,113,919	34,654.41
TOTALS	46,797	$881,940,514	$40,768,315	$20,404,543	$61,172,858	$ 1,307.20

Cecil County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	3,079	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	34	9,376	263	134	397	11.68
$ 1,000 - 1,999	111	77,945	1,501	809	2,310	20.81
2,000 - 2,999	153	189,778	4,171	2,276	6,447	42.14
3,000 - 3,999	483	1,018,508	25,344	13,694	39,038	80.82
4,000 - 4,999	738	2,064,391	58,151	31,013	89,164	120.82
5,000 - 5,999	785	2,702,901	83,446	45,031	128,477	163.66
6,000 - 6,999	736	3,017,956	100,166	54,079	154,245	209.57
7,000 - 7,999	735	3,484,543	119,030	65,570	184,600	251.16
8,000 - 8,999	746	4,195,380	149,692	82,118	231,810	310.74
9,000 - 9,999	738	4,682,537	166,750	94,344	261,094	353.79
10,000 - 14,999	3,269	28,155,421	1,046,784	599,827	1,646,611	503.70
15,000 - 19,999	2,568	32,716,487	1,231,670	729,612	1,961,282	763.74
20,000 - 29,999	4,019	74,616,485	2,632,732	1,711,334	4,344,066	1,080.88
30,000 - 39,999	3,382	90,041,469	2,726,375	2,104,270	4,830,645	1,428.34
40,000 - 49,999	1,919	66,546,501	1,935,323	1,570,258	3,505,581	1,826.77
50,000 - 74,999	1,311	61,604,847	1,782,812	1,474,632	3,257,444	2,484.70
75,000 - 99,999	183	12,639,888	434,653	307,932	742,585	4,057.84
100,000 - 149,999	60	5,878,912	241,739	144,149	385,888	6,431.47
150,000 - 199,999	22	3,191,179	129,426	78,785	208,211	9,464.14
200,000 and over	23	8,475,588	348,929	210,840	559,769	24,337.78
TOTALS	25,094	$405,310,092	$13,218,957	$9,320,707	$22,539,664	$ 898.21

Charles County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	4,571	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	36	12,571	432	217	649	18.03
$ 1,000 - 1,999	117	89,428	1,921	973	2,894	24.74
2,000 - 2,999	180	219,586	5,225	2,660	7,885	43.81
3,000 - 3,999	699	1,535,199	42,015	21,008	63,023	90.16
4,000 - 4,999	962	2,732,605	82,752	41,381	124,133	129.04
5,000 - 5,999	932	3,297,941	111,739	55,951	167,690	179.92
6,000 - 6,999	927	3,908,394	141,388	70,734	212,122	228.83
7,000 - 7,999	932	4,576,524	174,535	87,268	261,803	280.90
8,000 - 8,999	882	5,045,331	199,761	99,913	299,674	339.77
9,000 - 9,999	901	5,824,203	236,565	118,437	355,002	394.01
10,000 - 14,999	4,202	36,889,830	1,588,515	794,427	2,382,942	567.10
15,000 - 19,999	3,386	42,737,758	1,917,519	959,726	2,877,245	849.75
20,000 - 29,999	4,963	88,850,443	4,091,270	2,046,755	6,138,025	1,236.76
30,000 - 39,999	4,549	114,516,842	5,355,799	2,679,413	8,035,212	1,766.37
40,000 - 49,999	3,504	115,242,804	5,430,556	2,718,438	8,148,994	2,325.63
50,000 - 74,999	3,475	156,690,960	7,477,940	3,743,743	11,221,683	3,229.26
75,000 - 99,999	431	28,702,830	1,386,939	695,789	2,082,728	4,832.32
100,000 - 149,999	117	11,464,940	562,008	281,005	843,013	7,205.24
150,000 - 199,999	36	5,225,587	257,919	128,960	386,879	10,746.64
200,000 and over	32	9,752,660	484,633	242,317	726,950	22,717.19
TOTALS	35,834	$637,316,436	$29,549,431	$14,789,115	$44,338,546	$ 1,237.33

Dorchester County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	2,315	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	11	2,987	72	36	108	9.82
$ 1,000 - 1,999	32	14,826	297	148	445	13.91
2,000 - 2,999	63	64,237	1,434	717	2,151	34.14
3,000 - 3,999	323	660,051	17,552	8,795	26,347	81.57
4,000 - 4,999	467	1,195,937	34,996	17,616	52,612	112.66
5,000 - 5,999	443	1,424,513	46,222	23,176	69,398	156.65
6,000 - 6,999	470	1,809,654	62,968	31,601	94,569	201.21
7,000 - 7,999	518	2,397,026	88,743	44,551	133,294	257.32
8,000 - 8,999	538	2,906,773	111,650	56,078	167,728	311.76
9,000 - 9,999	557	3,477,453	137,488	69,545	207,033	371.69
10,000 - 14,999	2,379	20,093,668	839,292	425,068	1,264,360	531.47
15,000 - 19,999	1,341	16,828,157	733,250	371,422	1,104,672	823.77
20,000 - 29,999	1,888	35,096,531	1,516,017	793,545	2,309,562	1,223.28
30,000 - 39,999	1,079	29,131,449	1,269,143	673,665	1,942,808	1,800.56
40,000 - 49,999	502	17,898,775	794,236	421,422	1,215,658	2,421.63
50,000 - 74,999	346	16,938,532	788,438	405,557	1,193,995	3,450.85
75,000 - 99,999	60	4,375,216	211,566	106,554	318,120	5,302.00
100,000 - 149,999	48	4,989,506	241,740	122,329	364,069	7,584.77
150,000 - 199,999	12	1,595,681	78,585	39,293	117,878	9,823.17
200,000 and over	5	1,346,113	66,826	33,413	100,239	20,047.80
TOTALS	13,397	$162,247,085	$7,040,515	$3,644,531	$10,685,046	$ 797.57

Frederick County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	5,765	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	68	22,291	262	324	586	8.62
$ 1,000 - 1,999	209	175,012	3,834	1,924	5,758	27.55
2,000 - 2,999	272	363,209	8,477	4,277	12,754	46.89
3,000 - 3,999	988	2,180,846	59,262	29,726	88,988	90.07
4,000 - 4,999	1,476	4,210,716	127,057	63,641	190,698	129.20
5,000 - 5,999	1,467	5,204,143	175,281	87,863	263,144	179.38
6,000 - 6,999	1,421	6,042,242	218,756	109,545	328,301	231.04
7,000 - 7,999	1,465	7,296,691	277,960	139,225	417,185	284.77
8,000 - 8,999	1,546	8,860,311	349,588	174,968	524,556	339.30
9,000 - 9,999	1,486	9,758,267	395,965	198,306	594,271	399.91
10,000 - 14,999	7,217	64,270,609	2,755,569	1,379,058	4,134,627	572.90
15,000 - 19,999	5,564	71,717,831	3,210,835	1,605,618	4,816,453	865.65
20,000 - 29,999	8,948	164,907,423	7,549,577	3,777,722	11,327,299	1,265.90
30,000 - 39,999	7,296	189,066,857	8,812,065	4,407,865	13,219,930	1,811.94
40,000 - 49,999	5,072	171,220,014	8,080,327	4,043,071	12,123,398	2,390.26
50,000 - 74,999	4,433	203,563,863	9,743,345	4,877,598	14,620,943	3,298.21
75,000 - 99,999	648	44,060,148	2,140,775	1,070,633	3,211,408	4,955.88
100,000 - 149,999	252	24,530,408	1,195,675	601,556	1,797,231	7,131.87
150,000 - 199,999	66	9,693,260	477,597	239,421	717,018	10,863.91
200,000 and over	65	18,465,563	917,415	458,781	1,376,196	21,172.25
TOTALS	55,724	$1,005,609,704	$46,499,622	$23,271,122	$69,770,744	$ 1,252.08

Garrett County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	1,501	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	6	1,907	38	19	57	9.50
$ 1,000 - 1,999	31	25,530	537	269	806	26.00
2,000 - 2,999	74	95,543	2,146	1,093	3,239	43.77
3,000 - 3,999	171	374,194	10,066	5,057	15,123	88.44
4,000 - 4,999	283	755,225	22,506	11,323	33,829	119.54
5,000 - 5,999	289	927,861	30,427	15,240	45,667	158.02
6,000 - 6,999	369	1,409,394	48,285	24,611	72,896	197.55
7,000 - 7,999	358	1,640,055	60,385	30,198	90,583	253.03
8,000 - 8,999	340	1,742,613	65,194	33,154	98,348	289.26
9,000 - 9,999	310	1,817,448	71,635	35,835	107,470	346.68
10,000 - 14,999	1,455	12,086,862	504,643	253,727	758,370	521.22
15,000 - 19,999	1,015	12,540,269	551,352	276,180	827,532	815.30
20,000 - 29,999	1,418	25,842,080	1,174,083	587,748	1,761,831	1,242.48
30,000 - 39,999	852	23,184,735	1,082,635	543,625	1,626,260	1,908.76
40,000 - 49,999	427	15,184,984	718,473	359,415	1,077,888	2,524.33
50,000 - 74,999	235	11,153,347	534,921	267,902	802,823	3,416.27
75,000 - 99,999	40	2,842,610	138,673	69,337	208,010	5,200.25
100,000 - 149,999	17	1,755,149	86,497	43,249	129,746	7,632.12
150,000 - 199,999	6	867,203	42,940	21,470	64,410	10,735.00
200,000 and over	6	1,344,888	66,824	33,412	100,236	16,706.00
TOTALS	9,203	$115,591,897	$5,212,260	$2,612,864	$ 7,825,124	$ 850.28

Harford County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	7,555	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	70	23,240	787	397	1,184	16.91
$ 1,000 - 1,999	234	165,367	3,488	1,773	5,261	22.48
2,000 - 2,999	360	437,271	10,207	5,145	15,352	42.64
3,000 - 3,999	1,315	2,862,123	77,686	38,938	116,624	88.69
4,000 - 4,999	1,910	5,365,772	161,828	81,061	242,889	127.17
5,000 - 5,999	1,829	6,482,566	218,555	109,641	328,196	179.44
6,000 - 6,999	1,745	7,357,807	266,153	133,447	399,600	229.00
7,000 - 7,999	1,687	8,281,397	314,141	157,377	471,518	279.50
8,000 - 8,999	1,743	9,821,536	386,434	193,837	580,271	332.92
9,000 - 9,999	1,625	10,572,063	428,611	214,864	643,475	395.98
10,000 - 14,999	7,440	65,098,033	2,782,864	1,394,353	4,177,217	561.45
15,000 - 19,999	5,951	75,813,566	3,389,728	1,696,893	5,086,621	854.75
20,000 - 29,999	9,949	183,566,174	8,398,839	4,219,109	12,617,948	1,268.26
30,000 - 39,999	8,757	228,431,503	10,556,290	5,337,217	15,893,507	1,814.95
40,000 - 49,999	6,271	214,436,109	10,057,526	5,068,268	15,125,794	2,412.02
50,000 - 74,999	5,670	262,976,531	12,501,510	6,298,846	18,800,356	3,315.76
75,000 - 99,999	784	53,514,217	2,585,198	1,300,205	3,885,403	4,955.87
100,000 - 149,999	273	27,237,328	1,331,347	668,220	1,999,567	7,324.42
150,000 - 199,999	70	10,330,264	509,833	254,986	764,819	10,925.99
200,000 and over	81	26,789,190	1,320,811	666,021	1,986,832	24,528.79
TOTALS	65,319	$1,199,562,057	$55,301,836	$27,840,598	$83,142,434	$ 1,272.87

Howard County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	6,090	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	91	30,216	607	369	976	10.73
$ 1,000 - 1,999	260	218,913	4,717	2,358	7,075	27.21
2,000 - 2,999	402	588,462	15,317	7,666	22,983	57.17
3,000 - 3,999	1,240	2,841,087	77,888	39,021	116,909	94.28
4,000 - 4,999	1,719	5,089,118	155,783	77,966	233,749	135.98
5,000 - 5,999	1,568	5,811,055	198,654	99,522	298,176	190.16
6,000 - 6,999	1,458	6,420,060	235,671	118,047	353,718	242.60
7,000 - 7,999	1,364	6,882,546	263,551	132,028	395,579	290.01
8,000 - 8,999	1,302	7,579,015	301,436	150,836	452,272	347.37
9,000 - 9,999	1,215	8,054,944	328,703	164,553	493,256	405.97
10,000 - 14,999	6,141	55,676,184	2,400,539	1,202,433	3,602,972	586.71
15,000 - 19,999	5,593	73,568,065	3,317,386	1,660,782	4,978,168	890.07
20,000 - 29,999	9,575	179,696,017	8,318,535	4,162,685	12,481,220	1,303.52
30,000 - 39,999	8,390	215,726,575	10,133,413	5,069,932	15,203,345	1,812.08
40,000 - 49,999	6,977	229,992,815	10,887,430	5,448,523	16,335,953	2,341.40
50,000 - 74,999	10,384	473,486,841	22,678,092	11,353,552	34,031,644	3,277.32
75,000 - 99,999	2,535	166,566,214	8,063,960	4,039,028	12,102,988	4,774.35
100,000 - 149,999	775	72,883,285	3,554,719	1,785,468	5,340,187	6,890.56
150,000 - 199,999	191	27,080,970	1,326,676	668,589	1,995,265	10,446.41
200,000 and over	188	65,516,451	3,256,604	1,630,240	4,886,844	25,993.85
TOTALS	67,458	$1,603,710,833	$75,519,681	$37,813,598	$113,333,279	$ 1,680.06

Kent County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	1,024	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	10	3,156	62	31	93	9.30
$ 1,000 - 1,999	30	21,985	457	228	685	22.83
2,000 - 2,999	45	55,406	1,251	649	1,900	42.22
3,000 - 3,999	156	321,559	8,502	4,318	12,820	82.18
4,000 - 4,999	251	680,033	19,881	10,178	30,059	119.76
5,000 - 5,999	225	754,469	24,514	12,493	37,007	164.48
6,000 - 6,999	252	1,006,289	34,645	17,862	52,507	208.36
7,000 - 7,999	262	1,250,080	45,208	23,460	68,668	262.09
8,000 - 8,999	276	1,526,256	58,347	29,738	88,085	319.15
9,000 - 9,999	283	1,772,612	69,917	35,683	105,600	373.14
10,000 - 14,999	1,087	9,256,587	380,839	196,179	577,018	530.84
15,000 - 19,999	730	9,024,050	371,916	198,668	570,584	781.62
20,000 - 29,999	1,002	18,512,025	753,857	420,967	1,174,824	1,172.48
30,000 - 39,999	626	16,689,045	647,708	388,328	1,036,036	1,655.01
40,000 - 49,999	343	12,029,525	471,859	284,186	756,045	2,204.21
50,000 - 74,999	218	10,472,551	456,425	251,179	707,604	3,245.89
75,000 - 99,999	68	4,757,996	223,374	115,832	339,206	4,988.32
100,000 - 149,999	44	4,204,542	196,055	103,258	299,313	6,802.57
150,000 - 199,999	13	1,933,991	92,594	47,761	140,355	10,796.54
200,000 and over	19	6,328,059	307,484	157,422	464,906	24,468.74
TOTALS	6,964	$100,600,216	$4,164,895	$2,298,420	$ 6,463,315	$ 928.10

Montgomery County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	29,297	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	529	182,449	4,314	2,105	6,419	12.13
$ 1,000 - 1,999	1,678	1,406,529	30,022	15,048	45,070	26.86
2,000 - 2,999	2,371	3,540,233	84,481	42,572	127,053	53.59
3,000 - 3,999	6,655	15,297,067	419,807	210,538	630,345	94.72
4,000 - 4,999	8,699	25,573,184	782,145	392,251	1,174,396	135.00
5,000 - 5,999	7,803	28,573,114	974,063	488,732	1,462,795	187.47
6,000 - 6,999	7,280	31,710,991	1,158,914	581,357	1,740,271	239.05
7,000 - 7,999	6,881	34,906,855	1,337,122	670,437	2,007,559	291.75
8,000 - 8,999	6,866	39,803,302	1,580,513	791,972	2,372,485	345.54
9,000 - 9,999	6,612	43,503,586	1,776,904	890,246	2,667,150	403.38
10,000 - 14,999	31,337	279,838,769	12,056,763	6,039,716	18,096,479	577.48
15,000 - 19,999	29,133	379,976,059	17,144,411	8,579,819	25,724,230	882.99
20,000 - 29,999	44,901	824,752,956	38,139,233	19,094,425	57,233,658	1,274.66
30,000 - 39,999	34,199	876,420,664	41,176,105	20,611,381	61,787,486	1,806.70
40,000 - 49,999	26,034	861,379,885	40,825,629	20,441,460	61,267,089	2,353.35
50,000 - 74,999	40,142	1,847,105,210	88,567,666	44,366,048	132,933,714	3,311.59
75,000 - 99,999	13,851	919,299,760	44,491,630	22,325,941	66,817,571	4,824.03
100,000 - 149,999	6,802	633,836,282	30,708,769	15,529,558	46,238,327	6,797.75
150,000 - 199,999	1,889	259,081,932	12,586,915	6,393,853	18,980,768	10,048.05
200,000 and over	2,382	1,046,539,071	50,960,352	25,463,999	76,424,351	32,084.11
TOTALS	315,341	$8,152,727,898	$384,805,758	$192,931,458	$577,737,216	$ 1,832.10

Prince George's County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	31,646	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	518	185,887	6,363	2,974	9,337	18.03
$ 1,000 - 1,999	1,459	1,232,371	26,104	13,083	39,187	26.86
2,000 - 2,999	2,070	2,933,212	70,134	35,225	105,359	50.90
3,000 - 3,999	6,123	13,429,716	365,976	183,226	549,202	89.69
4,000 - 4,999	8,740	24,743,961	750,148	375,684	1,125,832	128.81
5,000 - 5,999	8,205	29,201,251	988,684	495,111	1,483,795	180.84
6,000 - 6,999	7,953	33,909,513	1,231,283	616,571	1,847,854	232.35
7,000 - 7,999	7,913	39,378,341	1,503,951	752,581	2,256,532	285.17
8,000 - 8,999	7,950	45,599,993	1,807,888	904,396	2,712,284	341.17
9,000 - 9,999	7,753	50,208,435	2,046,225	1,023,972	3,070,197	396.00
10,000 - 14,999	38,020	337,040,398	14,531,716	7,270,520	21,802,236	573.44
15,000 - 19,999	35,316	452,573,806	20,405,731	10,208,011	30,613,742	866.85
20,000 - 29,999	52,367	954,156,209	44,162,129	22,095,372	66,257,501	1,265.25
30,000 - 39,999	35,715	906,151,877	42,506,522	21,265,915	63,772,437	1,785.59
40,000 - 49,999	23,979	791,469,144	37,373,107	18,700,729	56,073,836	2,338.46
50,000 - 74,999	27,158	1,229,873,396	58,777,803	29,412,933	88,190,736	3,247.32
75,000 - 99,999	4,016	267,951,802	12,979,280	6,497,643	19,476,923	4,849.83
100,000 - 149,999	907	88,192,413	4,306,504	2,160,763	6,467,267	7,130.39
150,000 - 199,999	185	27,161,786	1,337,477	670,442	2,007,919	10,853.62
200,000 and over	191	63,778,893	3,161,451	1,586,150	4,747,601	24,856.55
TOTALS	308,184	$5,359,172,404	$248,338,476	$124,271,301	$372,609,777	$ 1,209.05

Queen Anne's County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	45% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	1,698	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	7	2,800	56	25	81	11.57
$ 1,000 - 1,999	43	32,053	417	300	717	16.67
2,000 - 2,999	52	60,712	1,353	620	1,973	37.94
3,000 - 3,999	252	535,257	14,318	6,486	20,804	82.56
4,000 - 4,999	336	888,653	25,849	11,868	37,717	112.25
5,000 - 5,999	389	1,293,057	42,267	19,216	61,483	158.05
6,000 - 6,999	376	1,530,640	53,667	24,596	78,263	208.15
7,000 - 7,999	408	1,888,767	69,576	31,787	101,363	248.44
8,000 - 8,999	411	2,230,130	85,366	38,934	124,300	302.43
9,000 - 9,999	380	2,376,627	94,216	42,782	136,998	360.52
10,000 - 14,999	1,668	14,111,777	588,241	269,243	857,484	514.08
15,000 - 19,999	1,185	14,627,063	622,026	290,270	912,296	769.87
20,000 - 29,999	1,909	34,279,909	1,485,088	701,416	2,186,504	1,145.37
30,000 - 39,999	1,375	35,007,980	1,553,556	733,123	2,286,679	1,663.04
40,000 - 49,999	853	28,562,639	1,307,475	605,920	1,913,395	2,243.14
50,000 - 74,999	724	32,818,479	1,546,234	706,770	2,253,004	3,111.88
75,000 - 99,999	165	11,403,229	546,554	249,316	795,870	4,823.45
100,000 - 149,999	68	6,616,362	321,649	146,060	467,709	6,878.07
150,000 - 199,999	24	3,190,339	157,258	70,766	228,024	9,501.00
200,000 and over	38	19,126,819	948,201	428,898	1,377,099	36,239.45
TOTALS	12,361	$210,583,292	$9,463,367	$4,378,396	$13,841,763	$ 1,119.79

St. Mary's County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	3,193	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	46	14,688	533	266	799	17.37
$ 1,000 - 1,999	123	98,088	2,075	1,042	3,117	25.34
2,000 - 2,999	201	255,715	6,059	3,030	9,089	45.22
3,000 - 3,999	515	1,097,491	29,797	14,897	44,694	86.78
4,000 - 4,999	754	2,072,440	62,507	31,254	93,761	124.35
5,000 - 5,999	730	2,474,420	82,745	41,373	124,118	170.02
6,000 - 6,999	692	2,805,108	100,772	50,369	151,141	218.41
7,000 - 7,999	729	3,561,421	135,165	67,583	202,748	278.12
8,000 - 8,999	733	4,127,417	163,744	81,874	245,618	335.09
9,000 - 9,999	654	4,105,848	165,973	82,988	248,961	380.67
10,000 - 14,999	3,155	27,370,730	1,171,973	586,092	1,758,065	557.23
15,000 - 19,999	2,380	29,932,104	1,339,812	669,946	2,009,758	844.44
20,000 - 29,999	3,735	68,153,408	3,130,099	1,565,536	4,695,637	1,257.20
30,000 - 39,999	2,902	75,244,677	3,515,326	1,758,732	5,274,058	1,817.39
40,000 - 49,999	1,870	63,088,414	2,979,665	1,490,644	4,470,309	2,390.54
50,000 - 74,999	1,534	70,206,609	3,359,288	1,680,462	5,039,750	3,285.37
75,000 - 99,999	197	13,714,778	665,148	333,287	998,435	5,068.20
100,000 - 149,999	63	6,222,497	305,009	152,504	457,513	7,262.11
150,000 - 199,999	22	3,304,264	162,818	81,409	244,227	11,101.23
200,000 and over	14	4,871,940	239,444	121,229	360,673	25,762.36
TOTALS	24,242	$382,722,057	$17,617,952	$8,814,519	$26,432,471	$ 1,090.36

Somerset County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	1,471	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	7	2,275	36	23	59	8.43
$ 1,000 - 1,999	24	17,292	342	172	514	21.42
2,000 - 2,999	46	50,042	1,131	565	1,696	36.87
3,000 - 3,999	216	433,322	11,493	5,748	17,241	79.82
4,000 - 4,999	278	697,682	20,232	10,250	30,482	109.65
5,000 - 5,999	317	1,007,387	32,619	16,361	48,980	154.51
6,000 - 6,999	334	1,271,186	43,994	22,077	66,071	197.82
7,000 - 7,999	328	1,484,086	54,580	27,307	81,887	249.66
8,000 - 8,999	335	1,757,326	66,674	33,462	100,136	298.91
9,000 - 9,999	330	2,013,240	78,950	39,788	118,738	359.81
10,000 - 14,999	1,281	10,678,758	444,228	223,343	667,571	521.13
15,000 - 19,999	793	9,794,895	425,489	214,642	640,131	807.23
20,000 - 29,999	1,047	19,149,243	855,433	431,813	1,287,246	1,229.46
30,000 - 39,999	477	12,893,050	593,597	299,072	892,669	1,871.42
40,000 - 49,999	217	7,601,266	353,507	178,682	532,189	2,452.48
50,000 - 74,999	110	5,373,067	254,742	128,871	383,613	3,487.39
75,000 - 99,999	30	2,193,802	105,270	53,436	158,706	5,290.20
100,000 - 149,999	10	1,138,019	55,448	27,971	83,419	8,341.90
150,000 - 199,999	4	656,488	32,524	16,262	48,786	12,196.50
200,000 and over	6	1,941,602	93,794	48,270	142,064	23,677.33
TOTALS	7,661	$ 80,154,028	$3,524,083	$1,778,115	$ 5,302,198	$ 692.10

Talbot County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	35% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	1,613	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	11	2,529	49	18	67	6.09
$ 1,000 - 1,999	42	35,595	747	261	1,008	24.00
2,000 - 2,999	75	96,277	2,232	779	3,011	40.15
3,000 - 3,999	315	655,777	17,672	6,186	23,858	75.74
4,000 - 4,999	422	1,132,941	33,537	11,780	45,317	107.39
5,000 - 5,999	439	1,497,353	49,603	17,388	66,991	152.60
6,000 - 6,999	468	1,907,656	68,323	23,966	92,289	197.20
7,000 - 7,999	468	2,231,919	83,576	29,376	112,952	241.35
8,000 - 8,999	502	2,846,802	111,216	39,104	150,320	299.44
9,000 - 9,999	482	3,087,110	124,835	43,725	168,560	349.71
10,000 - 14,999	2,034	17,437,235	734,536	258,350	992,886	488.14
15,000 - 19,999	1,350	16,900,446	743,366	261,500	1,004,866	744.35
20,000 - 29,999	1,920	35,098,119	1,579,451	558,398	2,137,849	1,113.46
30,000 - 39,999	1,247	33,314,458	1,537,018	542,527	2,079,545	1,667.64
40,000 - 49,999	724	25,144,020	1,182,445	416,265	1,598,710	2,208.16
50,000 - 74,999	610	28,678,134	1,359,990	481,576	1,841,566	3,018.96
75,000 - 99,999	201	13,576,845	640,767	231,467	872,234	4,339.47
100,000 - 149,999	171	16,844,978	805,736	289,665	1,095,401	6,405.85
150,000 - 199,999	66	9,950,671	480,441	172,048	652,489	9,886.20
200,000 and over	106	48,806,477	2,348,173	850,924	3,199,097	30,180.16
TOTALS	13,266	$259,245,342	$11,903,713	$4,235,303	$16,139,016	$ 1,216.57

Washington County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	5,643	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	55	20,845	422	214	636	11.56
$ 1,000 - 1,999	193	152,468	3,179	1,590	4,769	24.71
2,000 - 2,999	253	338,286	7,802	3,951	11,753	46.45
3,000 - 3,999	967	2,087,241	56,457	28,255	84,712	87.60
4,000 - 4,999	1,392	3,860,927	115,580	57,950	173,530	124.66
5,000 - 5,999	1,454	4,975,575	165,507	83,009	248,516	170.92
6,000 - 6,999	1,442	5,975,679	214,041	107,139	321,180	222.73
7,000 - 7,999	1,562	7,602,488	285,438	143,219	428,657	274.43
8,000 - 8,999	1,572	8,797,912	343,338	172,002	515,340	327.82
9,000 - 9,999	1,475	9,437,511	379,808	189,966	569,774	386.29
10,000 - 14,999	6,578	57,614,297	2,453,918	1,227,891	3,681,809	559.72
15,000 - 19,999	5,149	66,251,826	2,953,192	1,477,600	4,430,792	860.52
20,000 - 29,999	8,078	153,018,872	7,001,224	3,503,247	10,504,471	1,300.38
30,000 - 39,999	5,683	154,499,311	7,204,781	3,607,741	10,812,522	1,902.61
40,000 - 49,999	2,926	104,393,141	4,927,048	2,466,371	7,393,419	2,526.80
50,000 - 74,999	1,771	83,590,378	3,998,748	2,002,545	6,001,293	3,388.65
75,000 - 99,999	253	17,710,875	862,020	431,393	1,293,413	5,112.30
100,000 - 149,999	151	15,407,721	755,474	378,254	1,133,728	7,508.13
150,000 - 199,999	45	6,724,029	332,241	166,121	498,362	11,074.71
200,000 and over	52	17,228,185	856,561	428,281	1,284,842	24,708.50
TOTALS	46,694	$719,687,567	$32,916,779	$16,476,739	$49,393,518	$ 1,057.81

Wicomico County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	50% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	3,598	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	39	13,841	274	138	412	10.56
$ 1,000 - 1,999	132	99,339	1,764	1,050	2,814	21.32
2,000 - 2,999	175	242,736	5,670	2,897	8,567	48.95
3,000 - 3,999	627	1,304,643	34,786	17,486	52,272	83.37
4,000 - 4,999	1,056	2,874,096	85,439	42,941	128,380	121.57
5,000 - 5,999	1,029	3,504,566	115,826	58,365	174,191	169.28
6,000 - 6,999	1,022	4,143,339	145,983	73,806	219,789	215.06
7,000 - 7,999	1,139	5,429,070	202,283	102,095	304,378	267.23
8,000 - 8,999	1,237	6,813,696	262,343	133,271	395,614	319.82
9,000 - 9,999	1,036	6,590,706	260,217	133,119	393,336	379.67
10,000 - 14,999	4,467	38,351,381	1,598,064	814,307	2,412,371	540.04
15,000 - 19,999	3,080	38,815,827	1,680,767	860,495	2,541,262	825.09
20,000 - 29,999	4,532	83,622,081	3,628,044	1,899,179	5,527,223	1,219.60
30,000 - 39,999	2,963	78,731,562	3,457,799	1,823,139	5,280,938	1,782.29
40,000 - 49,999	1,505	52,599,495	2,341,577	1,238,753	3,580,330	2,378.96
50,000 - 74,999	1,083	51,341,902	2,340,680	1,230,009	3,570,689	3,297.04
75,000 - 99,999	227	15,626,818	727,574	380,188	1,107,762	4,880.01
100,000 - 149,999	169	17,014,622	828,054	417,442	1,245,496	7,369.80
150,000 - 199,999	40	5,608,270	276,717	138,361	415,078	10,376.95
200,000 and over	64	20,877,213	988,915	518,898	1,507,813	23,559.58
TOTALS	29,220	$433,605,203	$18,982,776	$ 9,885,939	$28,868,715	$ 987.98

Worcester County

MARYLAND ADJUSTED GROSS INCOME	NUMBER RETURNS FILED	NET TAXABLE INCOME	NET STATE TAX	20% LOCAL TAX	TOTAL STATE & LOCAL TAX	AVERAGE TAX STATE & LOCAL
Non-Taxable Returns	2,100	$ None	$ None	$ None	$ None	$ -
Under $ 1,000	25	8,054	154	32	186	7.44
$ 1,000 - 1,999	72	59,399	1,220	248	1,468	20.39
2,000 - 2,999	111	144,993	3,303	676	3,979	35.85
3,000 - 3,999	444	925,844	24,677	4,972	29,649	66.78
4,000 - 4,999	680	1,860,416	54,976	11,147	66,123	97.24
5,000 - 5,999	728	2,496,287	82,290	16,625	98,915	135.87
6,000 - 6,999	707	2,926,895	103,167	20,977	124,144	175.59
7,000 - 7,999	708	3,420,809	126,823	25,802	152,625	215.57
8,000 - 8,999	746	4,141,506	159,832	32,351	192,183	257.62
9,000 - 9,999	783	5,017,274	198,754	40,395	239,149	305.43
10,000 - 14,999	2,825	23,922,137	986,793	201,939	1,188,732	420.79
15,000 - 19,999	1,779	22,007,899	938,976	194,280	1,133,256	637.02
20,000 - 29,999	2,392	43,668,476	1,921,980	396,449	2,318,429	969.24
30,000 - 39,999	1,321	34,999,201	1,576,087	325,130	1,901,217	1,439.23
40,000 - 49,999	665	23,630,095	1,086,295	223,088	1,309,383	1,969.00
50,000 - 74,999	532	25,456,551	1,190,653	244,333	1,434,986	2,697.34
75,000 - 99,999	148	10,509,643	502,837	102,396	605,233	4,089.41
100,000 - 149,999	96	9,808,697	472,944	96,270	569,214	5,929.31
150,000 - 199,999	29	4,209,109	203,146	41,527	244,673	8,437.00
200,000 and over	54	18,219,680	898,729	181,189	1,079,918	19,998.48
TOTALS	16,945	$237,432,965	$10,533,636	$2,159,826	$12,693,462	$ 749.10

Income Tax Division

IV.

CITIES AND TOWNS

1985 Summary Report

		NUMBER RETURNS FILED	TOTAL TAX
ALLEGANY COUNTY			
Barton		304	$ 310,223.09
Cumberland		9,025	8,229,460.56
Frostburg		2,296	2,225,947.88
Lonaconing		661	580,876.41
Luke		94	99,016.46
Midland		251	217,013.34
Westernport		1,025	1,268,227.20
Cresaptown		802	773,409.55
Potomac Park Addition		317	296,359.82
LaVale		2,268	3,003,192.10
Mt. Savage		438	364,925.31
Belair		569	953,739.92
Ellerslie		194	169,996.06
McCoole		112	105,051.94
Bowling Green - Robert's Place		299	321,199.20
	TOTALS	18,655	$ 18,918,638.84
Rural and Unincorporated		9,441	8,209,173.33
	TOTALS	28,096	$ 27,127,812.17
ANNE ARUNDEL COUNTY			
Annapolis		15,328	$ 17,859,776.12
Highland Beach		16	22,913.11
	TOTALS	15,344	$ 17,882,689.23
		158,700	219,733,221.34
Rural and Unincorporated	TOTALS	174,044	$237,615,910.57
BALTIMORE COUNTY		317,596	$448,126,673.73

		NUMBER RETURNS FILED	TOTAL TAX
BALTIMORE CITY		302,184	$ 271,988,773.48
CALVERT COUNTY			
Chesapeake Beach		685	$ 648,151.38
North Beach		508	394,700.96
	TOTALS	1,193	1,042,852.34
Rural and Unincorporated		16,741	17,159,710.92
	TOTALS	17,934	$ 18,202,563.26
CAROLINE COUNTY			
Denton		884	$ 728,086.97
Federalsburg		871	660,289.36
Goldsboro		77	50,983.29
Greensboro		336	244,182.46
Hillsboro		59	50,776.37
Marydel		57	26,502.83
Preston		312	267,477.82
Ridgely		387	293,991.93
Templeville		12	7,276.70
Henderson		77	39,375.73
	TOTALS	3,072	$ 2,368,943.46
Rural and Unincorporated		6,940	5,741,888.43
	TOTALS	10,012	$ 8,110,831.89

		NUMBER RETURNS FILED	TOTAL TAX
CARROLL COUNTY			
Hampstead		784	$ 883,344.53
Manchester		805	896,550.42
Mt. Airy		756	988,907.87
New Windsor		314	327,466.87
Sykesville		1,224	1,590,955.37
Taneytown		931	913,326.12
Union Bridge		326	322,908.47
Westminster		4,036	4,407,842.35
	TOTALS	9,176	10,331,302.00
Rural and Unincorporated		37,621	50,841,555.88
	TOTALS	46,797	$ 61,172,857.88
CECIL COUNTY			
Cecilton		187	$ 173,546.22
Charlestown		198	168,730.06
Chesapeake City		389	305,601.32
Elton		3,420	2,754,120.54
North East		906	757,761.58
Perryville		827	794,613.77
Port Deposit		411	316,311.01
Rising Sun		567	523,531.10
	TOTALS	6,905	$ 5,794,215.60
Rural and Unincorporated		18,189	16,745,448.71
	TOTALS	25,094	$ 22,539,664.31

		NUMBER RETURNS FILED	TOTAL TAX
CHARLES COUNTY			
Indian Head		777	$ 905,425.35
La Plata		1,294	1,675,231.89
Port Tobacco		72	88,659.46
	TOTALS	2,143	$ 2,669,316.70
Rural and Unincorporated		33,691	41,669,229.35
	TOTALS	35,834	$ 44,338,546.05
DORCHESTER COUNTY			
Cambridge		4,994	$ 3,636,619.85
Church Creek		80	61,053.20
East New Market		167	113,599.49
Hurlock		768	497,437.34
Secretary		193	150,577.85
Vienna		179	141,201.49
Eldorado		18	11,859.93
Brookview		11	3,975.62
Galestown		31	24,959.72
	TOTALS	6,441	$ 4,641,284.49
Rural and Unincorporated		6,956	6,043,761.89
	TOTALS	13,397	$ 10,685,046.38

		NUMBER RETURNS FILED	TOTAL TAX
FREDERICK COUNTY			
Brunswick		1,697	$ 1,821,025.56
Burkittsville		66	70,397.52
Emmitsburg		688	648,744.93
Frederick		14,298	16,402,549.76
Middletown		958	1,276,950.35
Myersville		217	286,788.53
New Market		138	194,459.24
Thurmont		1,363	1,523,646.71
Walkersville		1,226	1,678,696.81
Woodsboro		197	212,051.86
Rosemont		83	117,352.24
Mt. Airy		264	354,123.93
	TOTALS	21,195	$ 24,586,787.44
Rural and Unincorporated		34,529	45,183,954.92
	TOTALS	55,724	$ 69,770,742.36
GARRETT COUNTY			
Accident		138	$ 116,764.11
Deer Park		86	69,534.28
Friendsville		191	134,942.12
Grantsville		267	196,856.12
Kitzmillersville		114	86,679.62
Loch Lynn Heights		76	69,596.92
Mountain Lake Park		543	502,646.46
Oakland		756	755,912.56
	TOTALS	2,171	$ 1,932,932.19
Rural and Unincorporated		7,032	5,892,190.90
	TOTALS	9,203	$ 7,825,123.09

		NUMBER RETURNS FILED	TOTAL TAX
HARFORD COUNTY			
Aberdeen		4,737	$ 4,763,198.48
Bel Air		3,481	4,519.825.89
Havre de Grace		3,470	3,124,814.97
	TOTALS	11,688	$ 12,407,839.34
Rural and Unincorporated		53,631	70,734,594.88
	TOTALS	65,319	$ 83,142,434.22
HOWARD COUNTY			
		67,458	$ 113,333,279.22
KENT COUNTY			
Betterton		133	$ 108,540.83
Chestertown		1,244	1,209,865.57
Galena		140	147,851.46
Millington		171	106,790.87
Rock Hall		472	354,582.21
	TOTALS	2,160	$ 1,927,630.94
Rural and Unincorporated		4,804	4,535,683.76
	TOTALS	6,964	$ 6,463,314.70

MONTGOMERY COUNTY

		NUMBER RETURNS FILED	TOTAL TAX
Barnesville		60	$ 93,457.63
Brookeville		60	74,518.49
Gaithersburg		14,673	19,307,660.21
Garrett Park		518	1,033,822.55
Glen Echo		115	231,128.26
Kensington		855	1,294,147.08
Laytonsville		90	132,025.96
Poolesville		928	1,378,924.41
Rockville		19,612	29,530,332.76
Somerset		522	2,205,098.16
Takoma Park		4,390	4,850,832.59
Washington Grove		193	346,043.16
Chevy Chase Village		932	4,153,475.51
Chevy Chase #3		349	961,891.57
Chevy Chase #4		1,223	3,450,700.90
Chevy Chase #5		274	1,154,009.07
Chevy Chase View		378	940,026.13
North Chevy Chase		217	612,679.97
Oakmont		39	95,512.65
Friendship Heights		2,321	6,410,567.20
Martin's Addition		379	947,456.60
Drummond		67	185,185.07
	TOTALS	48,195	$ 79,389,495.93
Rural and Unincorporated		267,146	498,347,720.65
	TOTALS	315,341	$ 577,737,216.58

PRINCE GEORGE'S COUNTY

		NUMBER RETURNS FILED	TOTAL TAX
Berwyn Heights		1,554	$ 2,094,690.63
Bladensburg		3,277	3,139,614.66
Bowie		15,383	23,784,665.87
Brentwood		1,037	932,269.57
Capitol Heights		1,303	1,078,804.12
Cheverly		2,586	3,736,507.23
Colmar Manor		503	454,225.86
Cottage City		403	374,861.46
District Heights		2,585	3,018,987.60
Eagle Harbor		5	1,800.91
Edmonston		480	491,897.21
Fairmount Heights		420	291,784.27
Greenbelt		8,937	11,232,653.98
Hyattsville		6,111	6,689,991.83
Laurel		6,432	7,911,362.93
Mt. Rainier		3,698	3,268,967.63
North Brentwood		232	172,102.86
Riverdale		2,472	2,483,160.84
Seat Pleasant		1,933	1,740,468.44
Takoma Park		2,196	2,680,057.25
University Park		1,186	2,519,277.65
Upper Marlboro		414	527,469.18
College Park		7,084	8,743,489.07
Landover Hills		695	788,452.99
Morningside		532	569,546.78
Forest Heights		1,153	1,481,358.55
New Carrollton		5,934	7,428,773.85
Glenarden		2,115	2,131,788.63
	TOTALS	80,660	$ 99,769,031.85
Rural and Unincorporated		227,524	272,840,744.21
	TOTALS	308,184	$ 372,609,776.06

		NUMBER RETURNS FILED	TOTAL TAX
QUEEN ANNE'S COUNTY			
Centreville		742	$ 647,966.17
Church Hill		113	94,514.18
Queenstown		215	295,404.40
Sudlersville		123	102,566.60
Barclay		44	34,868.27
Templeville		9	3,490.26
Queen Anne's		48	70,682.05
Millington		39	27,769.36
	TOTALS	1,333	$ 1,277,261.29
Rural and Unincorporated		11,028	12,564,502.33
	TOTALS	12,361	$ 13,841,763.62
ST. MARY'S COUNTY			
Leonardtown		529	$ 563,195.08
	TOTALS	529	$ 563,195.08
Rural and Unincorporated		23,713	25,869,276.09
	TOTALS	24,242	$ 26,432,471.17
SOMERSET COUNTY			
Crisfield		1,378	$ 870,644.91
Princess Anne		653	519,517.91
	TOTALS	2,031	$ 1,390,162.82
Rural and Unincorporated		5,630	3,912,034.61
	TOTALS	7,661	$ 5,302,197.43

		NUMBER RETURNS FILED	TOTAL TAX
TALBOT COUNTY			
Easton		3,759	$ 3,422,365.63
Oxford		317	389,198.52
St. Michael's		658	532,211.51
Trappe		251	299,007.53
Queen Anne's		42	28,233.15
	TOTALS	5,027	$ 4,671,016.34
Rural and Unincorporated		8,239	11,467,999.75
	TOTALS	13,266	$ 16,139,016.09
WASHINGTON COUNTY			
Boonsboro		868	$ 922,840.98
Clearspring		223	196,310.77
Funkstown		373	391,722.08
Hagerstown		15,127	13,990,549.63
Hancock		680	572,127.24
Keedysville		141	149,623.19
Sharpsburg		319	329,698.71
Smithsburg		309	298,096.09
Williamsport		973	1,100,972.92
	TOTALS	19,013	$ 17,951,941.61
Rural and Unincorporated		27,681	31,441,576.88
	TOTALS	46,694	$ 49,393,518.49

		NUMBER RETURNS FILED	TOTAL TAX
WICOMICO CITY			
Delmar		518	390,114.72
Hebron		333	309,898.36
Mardela Springs		157	122,365.13
Salisbury		8,611	7,899,536.15
Sharptown		252	223,465.40
Willards		200	176,823.11
Pittsville		233	151,491.01
Fruitland		929	673,045.62
	TOTALS	11,233	$ 9,946,739.50
Rural and Unincorporated		17,987	18,921,974.50
	TOTALS	29,220	$ 28,868,714.00
WORCESTER COUNTY			
Berlin		1,145	$ 958,452.28
Ocean City		3,097	2,883,291.53
Pocomoke City		1,540	1,048,249.80
Snow Hill		963	641,622.48
	TOTALS	6,745	$ 5,531,616.09
Rural and Unincorporated		10,200	7,161,844.81
	TOTALS	16,945	$ 12,693,460.90
OUT OF STATE		34,734	$ 8,402,789.19
GRAND TOTALS		1,984,304	$2,541,864,496.84